# **CERTIFICATE**

2011 State of Kansas Special District

To the Clerk of Mitchell, State of Kansas We, the undersigned, officers of Post Rock Extension District #1

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditures for the various funds for the year 2011; and
(3) the Amount(s) of 2010 Ad Valorem Tax are within statutory limitations for the 2011 Budget.

			2011	Adopted Budget	
					County
		Page	1	Amount of 2010	Clerk's
Table of Contents:		No.	Expenditure	Ad Valorem Tax	Use Only
Computation to Determine L	imit for 2011	2		<u></u>	
Allocation of MVT, RVT &	16/20M Veh	3	1		
Schedule of Transfers		4	1		
Statement of Indebt. & Lease	Purchase	5	]		
Fund	K.S.A.				
General	2-623	6	694,300	359,940	
Debt Service	10-113				
Totals		xxxxxxxxxx	694,300	359,940	
Budget Summary		0	100 V 200		
Neighborhood Revitalization	Rebate		Is a Resolution required?	No	
Resolution					
Final Assessed Valuation:			County Clerk's Use Only		
Mitchell					
Lincoln	7				
Osborne					
Jewell					
0	7				
Total Assessed Valuation	7		0	1	
	_		November 1st Valuation	•	
State Use Only	٦				
Received	ļ				
Reviewed by	Assisted by:	Chris Onstad			. ~
Follow-up: YesNo		Kansas State U	niversity	Tom 1	n' Claus
	Address:	Colby, Kansas		Dan Ran	thesel
Attest:	, 2010			7000	V a
				in C	Lecles
County Clerk				Governing Body	

State of Kansas Special District 2011

# The governing body of Post Rock Extension District #1

will meet on the 21st day of July, 2010, at Noon at the Post Rock Extension District Office in Beloit for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at the Post Rock Extension Office, 216 East Lincoln, Lincoln, Kansas and will be available at this hearing.

# BUDGET SUMMARY

Propose i Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Act	ual 2009	Current Year Estir	nate for 2010	Proposed I	Budget Year for	2011
		Actual		Actual	· · · · · · · · · · · · · · · · · · ·	Amount of 2010	Actual
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	Expenditures	Ad Valorem Tax	Tax Rate*
General	524,276	2.232	685,300	2.278	694,300	359,940	2.257
Debt Service							
Totals	524,276	2.232	685,300	2.278	694,300	359,940	2.257
Less: Transfers	0		0		0		
Net Expenditures	524,276		685,300		694,300		
Total Tax Levied	354,764		357,256		xxxxxxxxxxxx	X	
Assessed Valuation:	158,959,492		157,041,921	]	159,497,249		
Outstanding Indebtedn	iess,						
Jan 1,	<u>2009</u>		2010		2011		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0	,	
Lease Pur. Princ.	0		0		0		
Total	0		0		0		

<sup>\*</sup>Tax rates are expressed in mills.

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# Post Rock Extens on District #1 Mitchell

# Computation to Determine Limit for 2011

Total Tax Levy Amount in 2010 Budget		Computation to Determine Limit for 2011		
2. Debt Service Levy in 2010 Budget   Service   Servic				Amount of Levy
S   357,256     S   357,256	1.		+ \$	357,256
2010 Valuation Information for Valuation Adjustments:  4. New Improvements for 2010:	2.	Debt Service Levy in 2010 Budget	- \$	0
4. New Improvements for 2010:	3.	Tax Levy Excluding Debt Service	S	357,256
4. New Improvements for 2010:				
5. Increase in Personal Property for 2010:		2010 Valuation Information for Valuation Adjustments:		
5a. Personal Property 2010       +       7,114,061         5b. Personal Property 2009       -       7,973,928         5c. Increase in Personal Property (5a minus 5b)       +       0         6. Valuation of Property that has Changed in Use during 2010:       3,519,336         7. Total Valuation Adjustment (Sum of 4, 5c, 6)       6,256,264         8. Total Estimated Valuation July, 1,2010       159,497,249         9. Total Valuation less Valuation Adjustment (8 minus 7)       153,240,985         10. Factor for Increase (7 divided by 9)       0.04083         11. Amount of Increase (10 times 3)       +       \$       14,585         12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)       \$       371,841         13. Debt Service Levy in this 2011 Budget       0	4.	New Improvements for 2010: + 2	,736,928	
6. Valuation of Property that has Changed in Use during 2010:  7. Total Valuation Adjustment (Sum of 4, 5c, 6)  8. Total Estimated Valuation July, 1,2010  9. Total Valuation less Valuation Adjustment (8 minus 7)  153,240,985  10. Factor for Increase (7 divided by 9)  11. Amount of Increase (10 times 3)  12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)  13. Debt Service Levy in this 2011 Budget  (Use Only if > 0)  3,519,336  (Use Only if > 0)  3,519,336  (Debt Service Increase (10 times 2))  159,497,249  153,240,985  14,585	5.	5a. Personal Property 2010       +       7,114,061         5b. Personal Property 2009       -       7,973,928	0	
6. Valuation of Property that has Changed in Use during 2010: 3,519,336  7. Total Valuation Adjustment (Sum of 4, 5c, 6) 6,256,264  8. Total Estimated Valuation July, 1,2010 159,497,249  9. Total Valuation less Valuation Adjustment (8 minus 7) 153,240,985  10. Factor for Increase (7 divided by 9) 0.04083  11. Amount of Increase (10 times 3) + \$ 14,585  12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11) \$ 371,841  13. Debt Service Levy in this 2011 Budget 0			(0)	
7. Total Valuation Adjustment (Sum of 4, 5c, 6)  8. Total Estimated Valuation July, 1,2010  9. Total Valuation less Valuation Adjustment (8 minus 7)  153,240,985  10. Factor for Increase (7 divided by 9)  11. Amount of Increase (10 times 3)  12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)  13. Debt Service Levy in this 2011 Budget  6,256,264  159,497,249  153,240,985  1 14,585	6.			
8. Total Estimated Valuation July, 1,2010 159,497,249  9. Total Valuation less Valuation Adjustment (8 minus 7) 153,240,985  10. Factor for Increase (7 divided by 9) 0.04083  11. Amount of Increase (10 times 3) + \$ 14,585  12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11) \$ 371,841  13. Debt Service Levy in this 2011 Budget 0				
9. Total Valuation less Valuation Adjustment (8 minus 7)  153,240,985  10. Factor for Increase (7 divided by 9)  11. Amount of Increase (10 times 3)  12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)  13. Debt Service Levy in this 2011 Budget  153,240,985  14,585  16. Amount of Increase (10 times 3)  17. Amount of Increase (10 times 3)  18. Amount of Increase (10 times 3)  19. Amount of Increase (10 times 3)  10. Output  10. Output  10. Output  10. Output  10. Output  11. Amount of Increase (10 times 3)  12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)  13. Output  14. Output  15. Output  15. Output  16. Output  17. Output  18. Output  18. Output  19.	7.	Total Valuation Adjustment (Sum of 4, 5c, 6) 6	,256,264	
10. Factor for Increase (7 divided by 9)  11. Amount of Increase (10 times 3)  12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)  13. Debt Service Levy in this 2011 Budget  0.04083  + \$ 14,585  371,841	8.	Total Estimated Valuation July, 1,2010 159,497,249		
11. Amount of Increase (10 times 3) + \$ 14,585  12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11) \$ 371,841  13. Debt Service Levy in this 2011 Budget 0	9.	Total Valuation less Valuation Adjustment (8 minus 7)	,240,985	
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)  \$ 371,841  13. Debt Service Levy in this 2011 Budget  0	10.	Factor for Increase (7 divided by 9)	0.04083	
13. Debt Service Levy in this 2011 Budget 0	11.	Amount of Increase (10 times 3)	+ \$	14,585
	12.	Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$	371,841
14. Maximum levy, including debt service, without a Resolution (12 plus 13)  371,841	13.	Debt Service Levy in this 2011 Budget		0
14. Maximum levy, including debt service, without a Resolution (12 plus 13) 371,841				
	14.	Maximum levy, including debt service, without a Resolution (12 plus 13)		371,841

If the 2011 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

# ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER

2010	Tax Levy Amount in		Allocation for Year 2011	Year 2011	
Budgeted Funds	2010 Budget	TVM	RVT	16/20M Veh	Slider
General	733,300	42,064	685	5,393	0
Bond & Interest	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	733,300	42,064	685	5,393	0
County Treas MVT Estimate	atc		42,064		
County Treas RVT Estimate	ate		685		
County Treas 16/20 M Vehicle Tax Estimate	hicle Tax Estimate	1	5,393		
County Treas Slider Estimate	nate	ı	0		
MVT Factor	0.05736				
	RVT Factor	0.00093			
		16/20M Factor	0.00735		
			Slider Factor	0.00000	

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2011

Post Rock Extension District #1 Mitchell

# **Schedule of Transfers**

Fund Transferred	Fund Transferred	Actual Amount for	Current Amount for	Proposed Amount for	Transfers Authorized by
From:	To:	2009	2010	2011	Statute
	Totals	0	Ö	0	
	Adjustments Adjusted Totals	0	0	0	

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

2011

# Post Rock Extension District #1 Mitchell

STATEMENT OF INDEBTEDNESS

Of Debt         Rate General Obligation:         Amount Issued General Obligation:         Amount Issued Jan 1,2010         Interest		Date	Interest		Amount			Amon	Int Due	Amo	unt Due
Issue		Jo	Rate	Amount	Outstanding	Dat	e Due	20	01	20	2011
	Type of Debt	Issue	%	Issued	Jan 1,2010	Interest	—-	Interest	Principal	Interest	Principal
	General Obligation:										
	Total G.O.				0			0	0	0	0
Revenue         0            0           Other         0           Other         0	Revenue Bonds:										
Revenue       0         :       0         Other       0         Other       0	and the state of t		SOLO OF ME AND DESCRIPTION OF ME AND								
Revenue											
Other 0	Total Revenue				0			0	0	0	0
Other 0 0 0	Other:										
Other 0 0 0									N CONTRACTOR N		
Other 0 0 0		district value of the second	TOTAL TOTAL								1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
Total 0 0 0	Total Other				0			0	0	0	0
	Total				0			0	0	0	0

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

		Term		Total			
		of	Interest	Amount	Principal	Payments	Payments
	Contract	Contract	Rate	Financed	Balance On	Duc	Due
Item Purchased	Date	(Months)	%	(Beginning Principal)	Jan 1,2010	2010	2011
10.000000000000000000000000000000000000							
		500000					
						2.00	
				time of			
Total					0	0	0

<sup>\*</sup>If you are mcrely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Adopted Budget	Prior Y	ear	Current Year	Proposed Budget
General	Actual	2009	Estimate 2010	Year 2011
Unencumbered Cash Balance Jan 1		239,566	277,565	120,529
Receipts:			****	
Ad Valorem Tax		402,455	357,256	xxxxxxxxxxxxxxx
Delinguent Tax				
Motor Vehicle Tax				42,064
Recreational Vehicle Tax				685
16/20M Vehicle Tax		- +-		5,393
LAVTR		-		0
Slider				0
In Lieu of Taxes				
Kansas State University		129,518	151,008	151,008
Reimbursable Transactions		20,628	15,000	15,000
Other Receipts		9,674	5,000	5,000
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total Receipts				
Total Receipts		562,275	528,264	219,150
Resources Available:		801,841	805,829	339,679
Expenditures:				
Audit, Bond, Insurance, Legal Fees		12,331	16,000	16,000
Telephone		8,028	10,000	10,000
Rent and Utilities		0	300	300
Supplies, Stationary & Postage		17,783	20,000	20,000
Equipment		7,778	8,000	8,000
Miscellaneous		7,196	20,000	20,000
Travel		15,174	18,000	18,000
Subsistence		3,909	6,000	6,000
Salaries and Wages	*	378,327	468,000	490,000
Employee Benefits		56,455	65,000	70,000
Ed Services		17,295	19,000	16,000
Capital Outlay		0	35,000	20,000
Neighborhood Revitalization Rebate				,
1.0.g.100111000 11011 annual a		~~~		
Does miscellaneous exceed 10% of Total Expendi				
Total Expenditures		524,276	685,300	
Unencumbered Cash Balance Dec 31		277,565		XXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	733,300		Non-Appr Bal	
Violation of Budget Law for 2009/2010:	×1	т	ot Exp/Non-Appr Bal	
Violation of Eudget Law for 2009/2010.	[NO	1	or Dapition rippi Da	
Possible Cash Violation for 2009:	No	1.	Tax Required	
	<u>No</u>			354,621

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Post Rock Extension District #1 2011

# **FUND PAGE**

Adopted Budget Debt Service Unencumbered Cash Balance Jan 1 Receipts: Ad Valorem Tax Delinquent Tax Motor Vehicle Tax Recreational Vehicle Tax I6/20M Vehicle Tax Slider	Prior Year Actual 200		Current Year Estimate 2010  0	Proposed Budget Year 2011 0
Unencumbered Cash Balance Jan 1 Receipts: Ad Valorem Tax Delinquent Tax Motor Vehicle Tax Recreational Vehicle Tax 16/20M Vehicle Tax			0	
Receipts: Ad Valorem Tax Delinquent Tax Motor Vehicle Tax Recreational Vehicle Tax 16/20M Vehicle Tax			0	xxxxxxxxxxxxxx
Ad Valorem Tax Delinquent Tax Motor Vehicle Tax Recreational Vehicle Tax 16/20M Vehicle Tax			0	XXXXXXXXXXXXXXXXX
Delinquent Tax Motor Vehicle Tax Recreational Vehicle Tax 16/20M Vehicle Tax				· · · · · · · · · · · · · · · · · · ·
Motor Vehicle Tax Recreational Vehicle Tax 16/20M Vehicle Tax				i
Recreational Vehicle Tax 16/20M Vehicle Tax				0
16/20M Vehicle Tax	5'		-1.7 · · · · · · · · · · · · · · · · · · ·	0
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			11.000 11.000	
In Liou of Toy (IDD)				1
In Lieu of Tax (IRB) Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total Receipts				
Total Receipts		0	0	
Resources Available:		0	0	0
Expenditures:				
	9			
	2000	200		
		N ON SHEAD A		as an industriance of the first
		255 2000	300	
Neighborhood Revitalization Rebate				
Miscellaneous				
Does miscellaneous exceed 10% of Total Expenditures				
Total Expenditures		0		0
Unencumbered Cash Balance Dec 31		0	0	xxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount: 0	0		Non-Appr Bal	
Violation of Budget Law for 2009/2010: No	No	To	t Exp/Non-Appr Bal	0
Possible Cash Violation for 2009: No		10	Tax Required	0
. Oddiolo oddi. 1 oddioli loi 2007.		Del C	Comp Rate: 1.500%	
	Λn		110 Ad Valorem Tax	

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Adopted Budget	Prior	Year	Current Year	Proposed Budget
. 0	Actua	1 2009	Estimate 2010	Year 2011
Unencumbered Cash Balance Jan 1			0	0
Receipts:				
Ad Valorem Tax			0	XXXXXXXXXXXXXXXXXXX
Delinquent Tax				
Motor Vehicle Tax				0
Recreational Vehicle Tax			ACCUSES STREET, 17 MARKAGO.	0
16/20M Vehicle Tax				0
Slider				0
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total Receipts				
Total Receipts		0	0	
Resources Available:		0	0	0
Expenditures:				
		Deax (Controlled		
Neighborhood Revital zation Rebate				
Miscellaneous				
Does miscellaneous exceed 10% of Total Expendit	tures			
Total Expenditures		0	0	
Unencumbered Cash Balance Dec 31	70	0		XXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount: 0	0		Non-Appr Bal	
Violation of Budget Law for 2009/2010: No.			Tot Exp/Non-Appr Bal	
Possible Cash Violation for 2009: No	2		Tax Required	
		D	el Comp Rate: 1.500%	0
		Amount o	f 2010 Ad Valorem Tax	. 0

Adopted Budget Proposed Budget Prior Year Current Year Year 2011 Actual 2009 Estimate 2010 Unencumbered Cash Balance Jan 1 Receipts: 0 xxxxxxxxxxxxxxxxxx Ad Valorem Tax Delinquent Tax
Motor Vehicle Tax
Recreational Vehicle Tax 0 0 16/20M Vehicle Tax 0 Slider Interest on Idle Funds Miscellaneous Does miscellaneous exceed 10% of Total Receipts Total Receipts 0 0 Resources Available: Expenditures: Neighborhood Revitalization Rebate Miscellaneous Does miscellaneous exceed 10% of Total Expenditures Total Expenditures 0 0 0 xxxxxxxxxxxxxxxx Unencumbered Cash Balance Dec 31 2009/2010 Budget Authority Amount: Violation of Budget Law for 2009/2010: Non-Appr Bal Tot Exp/Non-Appr Bal No No 0 Tax Required Possible Cash Violation for 2009: No Del Comp Rate: 1.500% 0 Amount of 2010 Ad Valorem Tax 0

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
0	ACIUAL 2009		1 car 2011
Unencumbered Cash Balar ce Jan 1		0	
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	
Resources Available:	0	0	
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0		
Unencumbered Cash Balance Dec 31	0		
2009/2010 Budget Authority Amount:	0	0	
Violation of Budget Law for 2009/2010:	<u>No</u>	No	
Possible Cash Violation for 2009:	No		

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	/ (cital) 2007	0	Tom Zorr
Receipts:			
rececipis.	- 1 W - 100	1001	
*			
	100 march 2		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts	*		
Total Receipts	0	0	
Resources Available:	0	0	
Expenditures:		The second secon	
		100.000.00	
M (2000)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	
Unencumbered Cash Balance Dec 31	0	0	<u> </u>
2009/2010 Budget Authority Amount:		No.	
Violation of Budget Law for 2009/2010: Possible Cash Violation for 2009:	No No	.40	

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2011

Post Rock Extension District #1

NON-BUDGETED FUNDS (Only the actual budget year for 2009 is to be shown)

	Cubit Commission	Cash Balance Dec 31	Total Expenditures	TO THE RESERVE THE PARTY OF THE					Expenditures:	Resources Available:	Total Receipts				Receipts:	Cash Balance Jan 1	Unencumbered		(1) Fund Name:	Man Dudwated Tun
		0 Cash Balance Dec 31	0 Total Expenditures						Expenditures:	0 Resources Available:	0 Total Receipts				Receipts:	Cash Balance Jan 1	Unencumbered	0	(2) Fund Name:	
		0	0						- F	0	0 T				R	100 HIS 0000	- C	0		
	A CONTRACTOR AND A CONT	Cash Balance Dec 31	Total Expenditures						Expenditures:	Resources Available:	Total Receipts				Receipts	Cash Balance Jan 1	Unencumbered		(3) Fund Name:	
*		0 ('ash Ba	0 Total Ex						Expenditures	0 Resource	0 Total Receipts				Receipts	Cash Bal	Unencumbered	0		
** Ninta: Thank two bia		('ash Balance Dec 31	Total Expenditures						tures:	Resources Available:	ceipts					Cash Balance Jan 1	nbered		(4) Fund Name:	
		0	0					,e	i.	0	0							0		
d. Common about d agree		Cash Balance Dec 31	Total Expenditures						Expenditures:	Resources Available:	Total Receipts				Receipts:	Cash Balance Jan 1	Unencumbered		(5) Fund Name:	
		0	0							0	0							0		
C		0	0				-			0	0					0	lotal			

\*\* Note: These two block tigures should agree.

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# 2011 Neighborhood Revitalization Rebate

Budgeted Funds for 2010	2010 Ad Valorem before Rebate	2010 Mil Rate before Rebate	Estimate 2011 NR Rebate
General			
Bonc & Interest			
		- 1 July - 1	
TOTAL	0	0.000	0

2010 Net Valuation (July 1 less NR Valuation) _	159,497,249
Net Valuation Factor:	159,497.249
Neighborhood Revitalization Subj to Rebate	0
Neighborhood Revitalization factor	

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# Input sheet for Special District budget form

Enter Special District Name (Can be Longer than g Enter County Name (Home County) followed by 'C	Mitchell	istrict #1	
Enter Other Supporting Counties' Name:		o control to the control of the cont	
First		Lincoln	
Second		Osborne	
Third Fourth		Jewell	
Fourth			
Enter year being budgeted (YYYY)	2011		
Enter the following information from the s on the budget forms in the appropriate locathe information on this input sheet.			
Note: All amounts are to be	entered in as v	whole numbers only.	
The input for the following comes directly from			
the 2010 Budget, Certificate Page:			
F - 1N	Chatanta	2010	Amount of 2009
Fund Names: General	Statute 2-623	Expenditures 733,300	Ad Valorem Tax 357,256
Fond & Interest	10-113	755,500	331,230
Fund name for all funds with a tax levy:			
Total Ad Valorem Tax for 2010 Budgeted Year			357,256
Other (non-tax levy) fund names:			
Total Expenditures for 2010 Budgeted Year		733,300	
Non-budgeted funds:		733,500	
1			
2			
3			
4			
5	8 		
The input for the following comes directly from the 2010 Budget, Budget Summary Page		2008 Tax Rate (2009 Column)	
General	= 	2.232	
Flond & Interest	ж 		
0			
0			
Total		2.232	
Total Tax Levied (2009 budget column): Assessed Valuation (2009 budget column):			354,764 158,959,492
O		2000	2000
Outstanding Indebtedness, January 1:		2008	2009
G.O. Bonds			
Revenue Bonds Other			
Lease Purchase Principal			
revised 5/08/09		1	
	<del></del>		